

RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. NO. 102
ALL STATE AGENCIES
FISCAL RECORDS

The schedule on the attached page(s) is approved with agreement to follow the records retention and disposition conditions listed below:

APPROVED: Conley L. Edwards, State Archivist

EFFECTIVE SCHEDULE DATE:

PAGE 1 OF 13 PAGES

CONDITIONS FOR RECORDS RETENTION AND DISPOSITION

1. This schedule is continuing authority under the provisions of the Virginia Public Records Act, §§ 42.1-76, et seq. of the *Code of Virginia* for the retention and disposition of the records as stated on the attached page(s).
2. This schedule supersedes previously approved applicable schedules.
3. This schedule is used in conjunction with the *Certificate of Records Destruction* (RM-3 Form). A signed RM-3 Form must be approved by the designated records officer and on file in the agency or locality before records can be destroyed. After the records are destroyed, the original signed RM-3 Form must be sent to Library of Virginia (LVA).
4. Any records created prior to 1913 must be offered, in writing, to the LVA before applying these disposition instructions. Offered records can be destroyed 60 days after date of the offer if no response is received from the LVA. A copy of the offer must be attached to the RM-3 Form when it is submitted to the LVA.
5. All known audits and audit discrepancies regarding the listed records must be settled before the records can be destroyed.
6. All known investigations or court cases involving the listed records must be resolved before the records can be destroyed. Knowledge of subpoenas, investigations or litigation that reasonably may involve the listed records suspends any disposal or reformatting processes until all issues are resolved.
7. The retentions and dispositions listed on the attached page(s) apply regardless of physical format, i.e., paper, microfilm, audio-visual, electronic storage, optical imaging, etc. Unless prohibited by law, records may be reformatted at agency or locality discretion. All reformatting must be done in accordance with The Library of Virginia Guidelines for Electronic Records and Microfilm and with §§ 17VAC15-20-10, et seq. of the *Virginia Administrative Code*, "Standards for the Microfilming of Public Records for Archival Retention." All records must be accessible throughout their retention period in analog or digital format. Whether the required preservation is through prolongation of appropriate hardware and/or software, reformatting or migration, it is the obligation of the agency or locality to do so.
8. Custodians of records must ensure that information in confidential or privacy protected records is protected from unauthorized disclosure through the ultimate destruction of the information. Normally, destruction of confidential or privacy-protected records will be done by shredding or pulping. "Deletion" of confidential or privacy-protected information in computer files or other electronic storage media is not acceptable. Electronic records must be "wiped" clean or the storage media physically destroyed.
9. Under the *Virginia Public Records Act*, (§ 42.1-79) the Library of Virginia is the official custodian and trustee of all state agency records transferred to the Archives, Library of Virginia. The Library may purge select records in accordance with professional archival practices in order to ensure efficient access.
10. Unless otherwise directed, files are closed out at the end of each calendar or fiscal year as appropriate. Retention periods start at that time.



RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. NO. 102
ALL STATE AGENCIES
FISCAL RECORDS

EFFECTIVE SCHEDULE DATE:

PAGE 2 OF 13 PAGES

RECORDS SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION AND DISPOSITION
<u>Accounts Payable</u> This series documents the moneys to be paid by the agency. The series consists of purchase orders, invoices, billings, Inter-Agency Transfers, Agency Transfer Vouchers, and other related documents.	012082	Retain 3 years or until audit, whichever is longer, then destroy.
<u>Accounts Receivable</u> This series documents the moneys owed to an agency or institution of the Commonwealth. Receivables include, but are not limited to, taxes, loans, and notes receivable, as well as amounts due for services and goods provided, for licenses and fees, from employees, from other agencies and institutions, and from the federal government for grants and contracts.	012083	Retain 3 years or until audit, whichever is longer, then destroy.
<u>Appropriation and Allotment</u> This series documents the appropriations from the state treasury and other sources.	012084	Retain 3 years or until audit, whichever is longer, then destroy.
<u>Audit Reports: Agency Record Copy</u> This series documents the official audit report of the agency by the State Auditor's office. Copies of the audit reports are retained permanently by the Archives Division of the Library of Virginia.	012085	Retain 5 years or until audit, whichever is longer, then destroy.
<u>Audit Reports: Internal Audit Work papers</u> This series documents the auditing of the agency's financial affairs by its own auditors/staff. The series is used in preparation for the official State audit.	012086	Retain 3 years after completion of final report then destroy.
<u>Audit Reports: Duplicates</u> This series consists of reference/working copies of the audit report.	012087	Retain as long as administratively necessary then destroy.



RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. NO. 102
ALL STATE AGENCIES
FISCAL RECORDS

EFFECTIVE SCHEDULE DATE:

PAGE 3 OF 13 PAGES

RECORDS SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION AND DISPOSITION
<u>Bank Records: Payroll Related</u> This series documents the agency's financial affairs with a banking institution relating to the payroll.	012088	Retain 4 years or until audit, whichever is longer, then destroy in accordance with No. 8 on the schedule cover page.
<u>Bank Records: All Other Bank Records</u> This series documents agency financial dealings with a banking institution that are non-payroll related.	012089	Retain 3 years or until audit, whichever is longer, then destroy.
<u>Batch Headers</u> This series is used to group, transport, account or process records in batches, usually by electronic means.		Refer to series 012082, "Accounts Payable."
<u>Bid Package and Bid Proposals</u>		Refer to series 012142, "Purchasing: Bid and Bid Proposal Files."
<u>Budget Records: Work Papers/Reports</u> This series documents the budgeting procedure of the agency. It consists of working papers relating to the preparation of the budget and reports that deal with the control of expenditures within the agency.	012092	Retain 3 years after the biennium to which the records relate then destroy.
<u>Budget Records: Internal Budget Files</u> This series is used by the agency as it deals with its budget during the fiscal year.	012093	Retain 3 years after the biennium to which the records relate then destroy.
<u>Cash Records and Reports (Settlement and Transmittal)</u> This series documents and controls the flow of cash or cash equivalents, other than bank records within the agency. Series may include petty cash records, cash reconciliations, cash settlements, and transmittal records.	012094	Retain 3 years or until audit, whichever is longer, then destroy.
<u>Certificates of Deposits (Cash Deposits)</u> This series documents the receipt by the bank of agency deposits to its accounts.	012095	Retain 3 years or until audit, whichever is longer, then destroy.

**LIBRARY OF VIRGINIA**

ARCHIVAL AND RECORDS MANAGEMENT SERVICES DIVISION

(Form RM-2 July 2008)

**RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. NO. 102
ALL STATE AGENCIES
FISCAL RECORDS**

EFFECTIVE SCHEDULE DATE:

PAGE 4 OF 13 PAGES

RECORDS SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION AND DISPOSITION
<u>Checks and Checking</u> This series contains reports, cancelled checks, returned checks, check registers, checking statements, and other records relating to the agency's checking accounts.	012096	Retain 3 years or until audit, whichever is longer, then destroy.
<u>Commonwealth Accounting and Reporting System (CARS) Reports</u> This series consists of reports prepared by the Department of Accounts for an agency relating to CARS.	012098	Retain for 3 years or until audit, whichever is longer, then destroy.
<u>Commonwealth Integrated Personnel Payroll System (CIPPS)</u>		Refer to Payroll Records.
<u>Contracts and Agreements: Capital Improvements</u> This series documents the legal agreements between the agency and contractors for capital improvement projects.	012099	Retain as long as the property is maintained, owned, and controlled by the state agency then destroy.
<u>Credit Card Documents and Receipts Files</u> This series documents the purchasing and payment for goods and services by the agency using credit cards. The series consist of copies of receipts and other documents that are required to control the accounts.	012100	Retain in accordance with the terms of credit card agreement, until completion of audit, or 3 years, whichever is longer, then destroy in accordance with No. 8 on the schedule cover page.
<u>Deposits</u> This series documents the deposits by the agency into its bank accounts.		Refer to series 012088, "Bank Records: Payroll Related," and 012089, "Bank Records: All Other Bank Records."
<u>Financial Accounting Reports (except CIPPS)</u> This series documents the financial transactions of the agency, and monitors and controls the use of budgeted funds.	012103	Retain 3 years or until audit, whichever is longer, then destroy.



RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. NO. 102
ALL STATE AGENCIES
FISCAL RECORDS

EFFECTIVE SCHEDULE DATE:

PAGE 5 OF 13 PAGES

RECORDS SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION AND DISPOSITION
<u>Fixed Asset Accounting System (FAACS) : Input and Reconciliation Documents</u> This series documents the purchase and control of state furniture, equipment, and supplies under the Department of Accounts Fixed Asset Accounting System (FAACS) procedures.	012104	Retain 2 years or until audit, whichever is longer, then destroy.
<u>Fixed Asset Accounting System: Inventories</u> This series documents the control and use of state equipment, and furnishings under the Department of Accounts FAACS system.	012105	Retain 2 years after next inventory then destroy.
<u>Fixed Asset Accounting System: Master Files</u> This series documents the purchase, receipt, control, and use of state furnishings and equipment. Asset items that meet the criteria for inclusion in the Fixed Asset Accounting and Control System (FAACS) can be acquired in the following ways: new purchases, donations, transfers from other State agencies, Federal or State surplus, internal/external construction, lease purchases, trade-ins, and forfeiture or condemnation.	012106	Retain 2 years after receipt of updated master file then destroy.
<u>Fixed Asset Accounting System: Other Printouts</u> This series documents the periodic reports that are generated in the use and control of state furniture and equipment.	012107	Retain 6 months then destroy.
<u>General Ledger</u> This series documents the fiscal transactions of the agency. The series consists of the ledger that documents the receipt, transfer, and expenditure of funds by units within the agency. This series applies only to agencies not on the state CARS system of accounting.	007026	Retain in agency 10 years then transfer records to the Archives, Library of Virginia for permanent retention.



RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. NO. 102
ALL STATE AGENCIES
FISCAL RECORDS

EFFECTIVE SCHEDULE DATE:

PAGE 6 OF 13 PAGES

RECORDS SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION AND DISPOSITION
--------------------------------	---------------	-------------------------------------

Grants: Federal and State Files

This series documents the use of grant moneys for various purposes by the agency. The series consists of applications, correspondence, expenditure reports, and other related materials.

012108

Retain 3 years after submission of final financial report, completion of agency level audit, or as required by the terms of the grant or contract, whichever is longer, then destroy in compliance with No. 8 on the schedule cover page.

Insurance Documents and Reports Files

This series documents the insurance coverage maintained by the agency. The series consists of copies of the policies, premium records, and various reports relating to the insurance.

012109

Retain 3 years after policy expiration and audit then destroy.

Inventory Control System: Input Documents/Reports

This series documents the monitoring and control of property, supplies, and equipment not covered by the Fixed Asset Accounting System.

012110

Retain 3 years or until audit, whichever is longer, then destroy.

Inventory Control System: Duplicate Copies

This series consists of duplicate copies of inventory control documents, which are used solely for administrative reference.

012111

Retain as long as administratively necessary then destroy.

Inventory Control System Tapes: Final Quarter (Year-End)

This series documents the final inventory of agency furniture and equipment at the close of the year.

012112

Retain 5 years or until audit, whichever is longer, then destroy.

Inventory Control System Tapes: Daily Back-up

This series documents the inventory of agency equipment and furniture.

012113

Retain 30 days then erase or destroy.

Invoices

This series consists of the bills that are received by the agency for the purchase of equipment and furniture. Once approved for payment these invoices become the payment vouchers.

Refer to series 012082, "Accounts Payable."



RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. NO. 102
ALL STATE AGENCIES
FISCAL RECORDS

EFFECTIVE SCHEDULE DATE:

PAGE 7 OF 13 PAGES

RECORDS SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION AND DISPOSITION
<u>Journals</u> This series documents the financial transactions of the agency.	012115	Retain 3 years or until audit, whichever is longer, then destroy.
<u>Leases</u> This series documents that leases entered into by the agency and consists of copies of the lease and related memoranda.		Refer to <i>General Records Retention & Disposition Schedule No. GS-106, General Services Records</i> for retention periods.
<u>Leave Records</u>		Refer to Payroll Records: Leave Records
<u>Payroll: Leave Records – Original</u> This series is the official documentation of the employee's annual, sick, personal, family, etc., leave.	012131	Retain 4 years or until audit, whichever is longer, then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll: Leave Records – Supervisor's Copies</u> This series is a reference copy of the leave record used by the supervisor.	012132	Retain as long as administratively necessary then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll: Leave Records – 60 Day Leave Status Report</u> This series reports the leave status of the agency's employees. Used for reference purposes by the agency.	012134	Retain 60 days after date of report then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll: Leave Records – Ledgers/Computer Printouts</u> This series reports the leave taken by the employees of the agency.	012135	Retain 4 years or until audit, whichever is longer, then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll: Leave Records – Other Registers</u> This series reports leave taken by the employee.	012136	Retain 4 years or until audit, whichever is longer, then destroy in compliance with No. 8 on the schedule cover page.

RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. NO. 102
ALL STATE AGENCIES
FISCAL RECORDS

EFFECTIVE SCHEDULE DATE:

PAGE 8 OF 13 PAGES

RECORDS SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION AND DISPOSITION
<u>Payroll: Leave Records – Time and Attendance Documents (including Fair Labor Standards Act records)</u> This series documents employee attendance and hours worked during the appropriate pay periods. These records are required by 29CFR516.2.	012137	Retain 4 years or until audit, whichever is longer, then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll: Leave Records – Virginia Employment Commission Quarterly Reports</u> This series is used for reference on leave and is generated by the Virginia Employment Commission.	012138	Retain 4 years or until audit, whichever is longer, then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll: Leave Records – W-2 Forms, IRS 1099 or Equivalents (Employer copies)</u> This series documents the gross income, withholding taxes, and other authorized deductions taken from the employee's pay. Copies of these forms are used to report employee income to the Internal Revenue Service.	012139	Retain 4 years or until audit, whichever is longer, then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll: Leave Records – Wage and Income Tax Reports</u> This series reports the wage and income tax information to be used by the agency for reference.	012140	Retain 4 years or until audit, whichever is longer, then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll Records, CIPPS: FIPS Code List</u> This series documents the code numbers for the various pay accounts.	012123	Retain for one pay period then destroy.
<u>Payroll Records, CIPPS: Employee Turnaround Documents</u> This series documents employee payroll changes.	012124	Retain for 1 fiscal year then destroy.
<u>Payroll Records, CIPPS: Listing of Terminated Employees</u> This series maintains a listing of employees who have terminated employment	012125	Retain until completion of agency audit then destroy.



RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. NO. 102
ALL STATE AGENCIES
FISCAL RECORDS

EFFECTIVE SCHEDULE DATE:

PAGE 9 OF 13 PAGES

RECORDS SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION AND DISPOSITION
<u>Payroll Records, CIPPS: Documents/Reports Listed in CIPPS Manual</u> This series may include, but is not limited to: Adjustment Register, CIPPS Payroll Edit/Scrub Report, Company Batch Summary, Employee Diagnostic Listing, Employee Error Listing for CIPPS Leave, Generated Transaction List, Leave Accounting Pending Annual Leave Lost, Manual Check Issued Register, New Employees Added Report, Payroll Deduction Recap, Payroll Worksheet, Possible 60 Day Leave Status report, Recycled Pending Transactions, Savings Bond Edit reports, and Third-Party Checks Written to Suspense File reports.	012126	Retain 60 days then destroy.
<u>Payroll Records, CIPPS: All Other Records Not Listed Above</u> This series documents all other payroll reports that are subject to review and audit.	012127	Retain 4 years or until audited, whichever is longer, then destroy.
<u>Payroll Records: Non CIPPS – Benefits Accounting</u> This series documents the financial accounting of the benefits paid by the state for the employee.	012128	Retain 4 years or until audit, whichever is longer, then destroy.
<u>Payroll Records: Non CIPPS - Deduction Authorizations</u> This series documents the authorizations for various deductions to be withheld from the employee's gross salary. This may include, but is not limited to: parking, optional life insurance, legal plan participation, garnishments and deferred compensation.	012129	Retain 4 years after being superseded then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll Records: Non CIPPS – Deduction Register</u> This series documents the deductions taken from the employee's salary. This may include, but is not limited to: parking, optional life insurance, legal plan participation, and deferred compensation.	012130	Retain 4 years or until audit, whichever is longer, then destroy in compliance with No. 8 on the schedule cover page.



RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. NO. 102
ALL STATE AGENCIES
FISCAL RECORDS

EFFECTIVE SCHEDULE DATE:

PAGE 10 OF 13 PAGES

RECORDS SERIES AND DESCRIPTION

SERIES NUMBER

SCHEDULED RETENTION AND DISPOSITION

Property Control Records

Refer to Fixed Asset Accounting System (FAACS).

Purchasing: Bid and Bid Proposal Files

012142

This series documents the contracts that are awarded to various vendors for goods and services used by the agency. The series consists of the bid proposals, requests for proposals, worksheets, correspondence, and memorandums.

Retain 3 years after award to successful bidder, closure, cancellation, or until audit, whichever is longer, then destroy.

Purchasing: Unopened Bids

012143

This series consists of the bids that were submitted by vendors past the deadline for filing the bid.

Return to bidder upon determination that bid was received after the deadline.

Purchasing: Contracts and Agreements/Capital Improvements

012144

This series consists of the legal papers involved in an agency's capital improvement projects. The contract and agreement specify project details and implementation.

Retain permanently in the agency.

Purchasing: Contracts and Agreements/Blanket Purchase Orders

012145

This series is used to procure goods/services that are authorized for purchase by an active, open contract.

Retain 3 years after completion and/or termination of contract or agreement, or until audit, whichever is longer, then destroy.

Purchasing: Contracts and Agreements/Purchase Orders (Duplicate Copies)

012146

This series consists of the reference copies of purchase orders.

Retain as long as administratively necessary then destroy.

Purchasing: Purchase Orders

012147

This series is used to procure goods/services that are not covered under a contract/agreement.

Retain for 3 years or until audit, whichever is longer, then destroy.



RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. NO. 102
ALL STATE AGENCIES
FISCAL RECORDS

EFFECTIVE SCHEDULE DATE:

PAGE 11 OF 13 PAGES

RECORDS SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION AND DISPOSITION
<u>Purchasing: Requisitions</u> This series is used to initiate the purchase/procurement of goods and services for the agency.	012148	Retain 3 years or until audit, whichever is longer, then destroy.
<u>Receipts (Except Credit Card Receipts)</u> This series is used to document the receipt of moneys by the agency.	012149	Retain 3 years or until audit, whichever is longer, then destroy.
<u>Receiving Records/Reports</u> This series documents that receiving of goods/services that have been purchased by the agency.	012150	Retain 3 years or until audit, whichever is longer, then destroy.
<u>Reimbursement Records</u> This series documents the reimbursement of moneys to agency employees for approved expenditures.	012151	Retain 3 years or until audit, whichever is longer, then destroy in compliance with No. 8 on the schedule cover page.
<u>Signature Cards</u> This series authorizes individuals to have signatory rights in handling various financial documents for the agency.	007027	Retain 3 years after being rescinded or superseded then destroy.
<u>Surplus Property Disposal</u> This series documents the disposition of property by the agency that has been declared as surplus and no longer needed for use.	007028	Retain 3 years or until audit, whichever is longer, then destroy.
<u>Tax Exemption: Claims Files</u> This series documents the claims procedure for declaring tax exemptions.	012152	Retain 3 years after case closure or until audit, whichever is longer, then destroy.
<u>Tax Exemption: Report Files</u> This series is used to reference the process and procedures for claims for tax exemptions.	012153	Retain 5 years or until audit, whichever is longer, then destroy.



RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. NO. 102
ALL STATE AGENCIES
FISCAL RECORDS

EFFECTIVE SCHEDULE DATE:

PAGE 12 OF 13 PAGES

RECORDS SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION AND DISPOSITION
<u>Trust Fund Records: Bank Documents</u> This series documents the accounting of funds by the agency as it acts as the trustee/guardian of personal funds for individuals who are under its custodianship.	012118	Retain 3 years or until audit, whichever is longer, then destroy in accordance with No. 8 on the schedule cover page.
<u>Trust Fund Records: Payroll Documents</u> This series documents the payroll for individuals who are under the custodianship of the agency. These funds are deposited into the trust fund account.	012119	Retain 4 years or until audit, whichever is longer, then destroy in accordance with No. 8 on the schedule cover page.
<u>Trust Fund Records: Receipts</u> This series documents the receipt of funds into the trust accounts.	012120	Retain 3 years or until audit, whichever is longer, then destroy in accordance with No. 8 on the schedule cover page.
<u>Trust Fund Records: Time and Attendance or Work Production Documents</u> This series documents the work time and hours of an individual.	012121	Retain 4 years then destroy in accordance with No. 8 on the schedule cover page.
<u>Trust Fund Records: Other Trust Accounting Documents</u> This series documents the financial transactions that occur with the trust fund account.	012122	Retain 3 years or until audit, whichever is longer, then destroy in accordance with No. 8 on the schedule cover page.
<u>Unclaimed Property Records</u> This series consists of correspondence and other supporting documentation related to the reporting of un-cashed checks and credit balances held by the agency. Also included are copies of the holder report and remittance submitted to the State Department of the Treasury, Division of Unclaimed Property.	007029	Retain 5 years after report is filed then destroy in compliance with No. 8 on the schedule cover page. <i>Code of Virginia</i> § 55-210.24:1
<u>Vendor Files</u> This series maintains information on the various vendors who provide goods and services to the agency.	012154	Retain as long as administratively necessary then destroy.



RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. NO. 102
ALL STATE AGENCIES
FISCAL RECORDS

EFFECTIVE SCHEDULE DATE:

PAGE 13 OF 13 PAGES

RECORDS SERIES AND DESCRIPTION

SERIES NUMBER

SCHEDULED RETENTION AND DISPOSITION

Defunct Series

Vouchers: Agency Accounting Office Files

This series documents and authorizes the payment or transfer of funds from the agency's accounts.

012155

Retain 3 years or until audit, whichever is longer, then destroy.

Defunct Series

Vouchers: Electronically Transmitted Requests for Payment

This series is used to electronically request payment for goods and services. This series may be found on various types of electronic media.

012156

Retain 1 year then destroy.

Vouchers: Duplicate or Reference Copies

This series is used to reference the payment or transfer of funds from the agency's accounts. The originals are located in the Agency Accounting Office Files.

012157

Retain as long as administratively necessary then destroy.

Workman's Compensation: Invoice and Accounting Files

This series documents the fiscal accounting of Workman's Compensation claims paid by the agency.

012158

Retain for 3 years or until audit, whichever is longer, then destroy in compliance with No. 8 on the schedule cover page.

Workman's Compensation: Other Records

Refer to *General Records Retention & Disposition Schedule No. GS-103, Personnel Records* for retention periods.